

**TOWN OF FENWICK ISLAND  
SUMMARY OF REVENUES  
FY24 BUDGET**

| <b>REVENUES</b>                |            | <u>FYE July 24<br/>Initial</u> | <u>FY23<br/>Budget</u>  | <u>FY23<br/>Estimated</u> |
|--------------------------------|------------|--------------------------------|-------------------------|---------------------------|
|                                | % of total |                                |                         |                           |
| Property Tax                   | 33%        | 735,000                        | 740,000                 | 729,000                   |
| Rental Receipt tax             | 22%        | 480,000                        | 480,000                 | 480,000                   |
| Building permit fees           | 14%        | 300,000                        | 275,000                 | 460,000                   |
| Trash collection fees          | 10%        | 211,140                        | 198,500                 | 200,640                   |
| State Line Beach - DE          |            | 60,000                         | 58,250                  | 58,250                    |
| State Line Beach - Sussex      |            | 15,000                         | 15,000                  | 15,000                    |
| License fees - OC              |            | 60,000                         | 56,000                  | 61,000                    |
| License fees - RU              |            | 18,000                         | 21,207                  | 18,000                    |
| License fees - RM              |            | 24,000                         | 24,600                  | 24,000                    |
| Franchise fees                 |            | 36,836                         | 36,836                  | 36,836                    |
| BBVFC Ambulance fee - tax bill | 2%         | 50,928                         | 45,580                  | 50,928                    |
|                                |            | <u>1,990,904</u>               | <u>1,950,973</u>        | <u>2,133,654</u>          |
| All other                      |            | 209,100                        | 193,700                 | 204,051                   |
| <b>TOTAL REVENUES</b>          |            | <u><u>2,200,004</u></u>        | <u><u>2,144,673</u></u> | <u><u>2,337,705</u></u>   |
| <br>                           |            |                                |                         |                           |
| TOTAL EXPENSES EXCL CAP EXP    |            | <u>2,695,344</u>               | <u>2,439,814</u>        |                           |
| PROJECTED OPERTING LOSS        |            | <u>(495,340)</u>               | <u>(295,141)</u>        |                           |
| Before RTT transfer            |            |                                |                         |                           |

|                                 | BUDGETS        |                | Actual FY23<br><u>estimated</u> |
|---------------------------------|----------------|----------------|---------------------------------|
|                                 | <u>FY24</u>    | <u>FY23</u>    |                                 |
| <b>POLICE DEPARTMENT:</b>       |                |                |                                 |
| Police Salaries                 | 565,860        | 549,188        | 579,475                         |
| Police Overtime                 | 54,000         | 54,000         | 54,000                          |
| Police Life Insurance           | 4,747          | 4,434          | 4,800                           |
| Police Vision Care              | 791            | 943            | 1,000                           |
| Police Health Insurance         | 93,411         | 103,975        | 100,000                         |
| Police Dental Insurance         | 1,816          | 2,042          | 1,800                           |
| Police Payroll Taxes            | 48,498         | 48,626         | 53,000                          |
| Police Pension Expense          | 66,949         | 60,233         | 65,000                          |
| Police Workers' Comp            | 21,131         | 27,284         | 16,000                          |
|                                 | <u>857,203</u> | <u>850,725</u> | <u>875,075</u>                  |
| Police Supplies                 | 5,500          | 5,100          | 5,100                           |
| Police Office Supplies          | 1,750          | 1,600          | 1,600                           |
| Police Uniforms                 | 6,500          | 6,500          | 6,500                           |
| Police Vehicle Maintenance      | 15,000         | 15,000         | 7,500                           |
| Police Fuel                     | 21,000         | 16,500         | 23,000                          |
| Police Communication Equipment  | 3,200          | 2,500          | 0                               |
| Police Professional Development | 9,540          | 9,085          | 9,100                           |
| Public Safety Bldg. Expenses    | 13,500         | 12,100         | 12,100                          |
| Police Printing & Advertising   | 750            | 600            | 600                             |
| Police Office Equip Maintenance | 1,300          | 1,250          | 1,000                           |
| Community outreach              | 1,200          | 1,000          | 1,000                           |
| Police Mobile Computer Access   | 5,000          | 5,000          | 4,100                           |
|                                 | <u>941,443</u> | <u>926,960</u> | <u>946,675</u>                  |
| Cap Exp                         |                |                |                                 |
|                                 | <u>941,443</u> | <u>926,960</u> | <u>946,675</u>                  |

| LIFEGUARDS:                            | BUDGETS               |                       | Actual FY23           |
|--|-----------------------|-----------------------|-----------------------|
|  | <u>FY24</u>           | <u>FY23</u>           | <u>estimated</u>      |
| Lifeguard Salaries - Fenwick           | 351,000               | 344,944               | 344,660               |
| Lifeguard Payroll Taxes-Fenwick -Other | 30,878                | 32,445                | 32,933                |
| Lifeguard Workmans Comp                | 11,243                | 15,247                | 10,200                |
|  | <u>393,121</u>        | <u>392,636</u>        | <u>387,793</u>        |
| Lifeguard Supp & Equip-Fenwick - Other | 5,400                 | 4,500                 | 4,500                 |
| Lifeguard Uniforms - Other             | 7,000                 | 6,500                 | 6,500                 |
| Lifeguard Beach Vehicle Maint.         | 2,000                 | 1,500                 | 2,500                 |
| Lifeguard Fuel                         | 900                   | 500                   | 1,500                 |
| Lifeguard Communication Equip          | 500                   | 440                   | 0                     |
| Lifeguard Professional Develop.        | 2,000                 | 1,300                 | 1,300                 |
| Lifeguard Utils                        | 300                   | 300                   | 300                   |
| Lifeguard Telephone                    | 535                   | 500                   | 500                   |
| Lifeguard physicals                    |                       | 0                     |                       |
| Jr Lifeguard program                   | 2,000                 | 2,000                 | 2,000                 |
| Lifeguard Employee Relations           | 2,000                 | 1,700                 | 1,700                 |
| Lifeguard Chair & Sign Maint           | 2,000                 | 2,300                 | 2,000                 |
| Lifeguard Awards & Competition         | 7,000                 | 7,000                 | 7,000                 |
| Lifeguard USLA Certification           | 1,500                 | 1,250                 | 1,250                 |
|  | <u>426,256</u>        | <u>422,426</u>        | <u>418,843</u>        |
| <b>TOTAL LIFEGUARDS</b>                | <u><u>426,256</u></u> | <u><u>422,426</u></u> | <u><u>418,843</u></u> |

| <b>PUBLIC WORKS DEPARTMENT:</b>  | <b>BUDGETS</b> |                | <b>Actual FY23</b> |
|----------------------------------|----------------|----------------|--------------------|
|                                  | <u>FY24</u>    | <u>FY23</u>    | <u>estimated</u>   |
| Public Works Salaries            | 209,600        | 164,291        | 169,000            |
| Public Works Overtime            | 3,000          | 3,000          | 3,000              |
| Public Works Life Insurance      | 2,019          | 1,428          | 1,650              |
| PW Vision Care                   | 426            | 365            | 450                |
| Public Works Health Insurance    | 54,831         | 50,570         | 58,000             |
| Public Works Dental Insurance    | 1,358          | 1,434          | 1,800              |
| Public Works Payroll Taxes       | 16,768         | 13,986         | 14,300             |
| Public Works Pension Expense     | 20,960         | 15,277         | 14,000             |
| Public Works Workers' Comp       | 6,847          | 7,394          | 4,000              |
|                                  | <u>315,809</u> | <u>257,745</u> | <u>266,200</u>     |
| Public Works Shop Supplies       | 9,500          | 9,000          | 9,000              |
| Public Works Shop Equipment      | 3,500          | 3,500          | 3,500              |
| Public Works Safety Equipment    | 950            | 1,100          | 1,100              |
| Public Works Uniforms            | 2,400          | 2,000          | 2,000              |
| Public Works Vehicle Maintenance | 3,200          | 3,500          | 3,500              |
| Public Works Fuel                | 4,500          | 3,500          | 4,800              |
| Public Works Bldg Maintenance    | 2,000          | 1,500          | 1,000              |
| Public Works Utilities           | 5,920          | 5,500          | 6,000              |
| Public Works Telephone           | 535            | 500            | 360                |
| Public Works Yard Waste          | 250            | 500            | 0                  |
| Public Works Street Maintenance  | 1,000          | 1,000          | 1,000              |
| Public Works Contract Services   | 1,000          | 1,300          | 0                  |
|                                  | <u>350,564</u> | <u>290,645</u> | <u>298,460</u>     |
| Cap Exp                          | <u>350,564</u> | <u>290,645</u> | <u>298,460</u>     |

| <b>ADMINISTRATION:</b>         | <u>BUDGETS</u> |                | Actual FY23      |
|--------------------------------|----------------|----------------|------------------|
|                                | <u>FY24</u>    | <u>FY23</u>    | <u>estimated</u> |
| Admin Salaries                 | 282,668        | 222,498        | 206,210          |
| Admin Overtime                 | 1,500          | 1,500          | 0                |
| Temp support                   |                |                | 18,500           |
| Admin Life Insurance           | 2,457          | 1,587          | 1,650            |
| Admin Vision Care              | 606            | 365            | 365              |
| Admin Health Insurance         | 60,102         | 36,378         | 40,169           |
| Admin Dental Insurance         | 1,817          | 1,142          | 1,170            |
| Admin Payroll Taxes            | 22,243         | 18,204         | 18,250           |
| Admin Pension Expense          | 28,267         | 22,250         | 21,000           |
| Admin Workers Comp             | 696            | 800            | 500              |
|                                | <u>400,356</u> | <u>304,724</u> | <u>307,814</u>   |
| Admin Financial Services       | 6,900          | 4,000          | 4,600            |
| Admin Office Supplies          | 5,370          | 5,300          | 6,000            |
| Admin Personnel Supplies       | 1,200          | 400            | 700              |
| Admin Printing & Advertising   | 1,800          | 1,800          | 2,000            |
| Admin Office Equip Maintenance | 1,000          | 500            | 1,000            |
| Admin Vehicle Fuel/Maint       | 500            | 350            | 1,000            |
| Admin Professional Development | 2,000          | 2,000          | 1,000            |
| Admin Telephone                | 1,100          | 1,200          | 1,100            |
| Admin Travel Reimbursement     | 1,200          | 1,500          | 1,200            |
|                                | <u>421,426</u> | <u>321,774</u> | <u>326,414</u>   |

| <b>GENERAL GOVERNMENT:</b>             | <u>BUDGETS</u>        |                       | Actual FY23           |
|--|-----------------------|-----------------------|-----------------------|
|  | <u>FY24</u>           | <u>FY23</u>           | <u>estimated</u>      |
| Gen Gov Insurance                      | 111,516               | 90,000                | 101,625               |
| Gen Gov Audit Services                 | 13,250                | 13,250                | 13,250                |
| Gen Gov Legal Services                 | 55,000                | 40,000                | 55,000                |
| Gen Gov Appraisal                      | 21,200                | 7,500                 | 21,200                |
| Gen Gov Postage                        | 7,355                 | 6,700                 | 7,000                 |
| Gen Gov Printing & Advertising         | 3,500                 | 4,100                 | 3,500                 |
| Gen Gov Building Maintenance           | 7,680                 | 8,570                 | 9,000                 |
| Gen Gov Utilities                      | 6,000                 | 4,411                 | 6,000                 |
| Gen Gov Sewer                          | 1,100                 | 1,000                 | 1,100                 |
| Gen Gov Recycling & Bulk Trash         | 62,000                | 47,793                | 47,793                |
| Gen Gov Telephone & Internet           | 15,644                | 14,320                | 15,200                |
| Gen Gov Dues                           | 3,210                 | 6,890                 | 3,200                 |
| Gen Gov IT Security & Website Services | 23,500                | 22,800                | 23,000                |
| Gen Gov-TH/PSB Copiers                 | 6,100                 | 7,800                 | 6,100                 |
| Gen Gov Codification                   | 5,000                 | 5,195                 | 5,000                 |
| Gen Gov Pension Administration         | 2,600                 | 2,600                 | 2,600                 |
| Gen Gov Government Liaison             | 1,600                 | 2,000                 | 1,600                 |
| Municipal Streets Lighting Exp         | 16,300                | 16,000                | 16,000                |
| Gen Gov Parking Permits                | 4,300                 | 5,500                 | 5,200                 |
| Gen Gov Community Projects             | 7,800                 | 3,500                 | 7,800                 |
| Gen Gov BBVFC Ambulance Service        | 46,000                | 45,580                | 45,580                |
| Gen Gov Solid Waste Collection         | 120,000               | 112,000               | 119,000               |
| Gen Gov Employee Relations             | 5,000                 | 4,000                 | 5,000                 |
| Gen Gov Contract Services              | 5,000                 | 5,000                 | 5,000                 |
| Community outreach/events              | 5,000                 | 1,500                 | 5,000                 |
|  | <u>555,655</u>        | <u>478,009</u>        | <u>530,748</u>        |
| Cap Exp                                |                       |                       |                       |
| Total                                  | <u><u>555,655</u></u> | <u><u>478,009</u></u> | <u><u>530,748</u></u> |

**FENWICK ISLAND  
FY24 CAP EXP BUDGET**

|                                     | FY24<br>Budget   |                                       |
|-------------------------------------|------------------|---------------------------------------|
| DREDGING                            | 1,000,000        |                                       |
| STREET MAINTENANCE                  | 110,000          | Two year estimate from report         |
| POLICE RETENTION AND TRAINING EQUIP | 55,000           |                                       |
| POLICE VEHICLE                      | 55,000           | One vehicle every year (7 year cycle) |
| TOWN HALL OFFICE RENOVATIONS        | 22,000           |                                       |
| TOWN HALL RAMP REPLACEMENT          | 15,000           |                                       |
| MOBI MATS                           | 10,000           |                                       |
| CODE REWRITE                        | 9,600            |                                       |
| TOWN HALL PARKING LOT               | 7,600            |                                       |
| ATV FOR LIFEGUARDS                  | 7,500            |                                       |
| REPLACE BOBCAT TRACKS               | 6,500            |                                       |
| STONE RIP RAP/OTHER ROCKS           | 6,000            |                                       |
| AMMO FOR POLICE                     | 4,000            |                                       |
| HOLIDAY LIGHTS/BANNER REPLACE       | 4,000            |                                       |
| SNOW BROOM                          | 2,000            |                                       |
|                                     | <u>1,314,200</u> |                                       |

## FY24 BUDGET

### ROLLFORWARD OF FUND BALANCES

|   | <u>Gen Ops</u>   | <u>ARPA</u>     | <u>RTT</u>       | <u>Beach<br/>Comte</u> | <u>Parks &amp; Rec</u> | <u>Dedicated<br/>Street</u> | <u>Municipal<br/>Street Aid</u> | <u>Special Reserves</u> |             | <u>Police<br/>grants</u> | <u>Total</u> |
|---|------------------|-----------------|------------------|------------------------|------------------------|-----------------------------|---------------------------------|-------------------------|-------------|--------------------------|--------------|
|   | <u>Sidewalks</u> | <u>Dredging</u> |                  |                        |                        |                             |                                 |                         |             |                          |              |
| <b>PROJECTED BALANCES AS OF JULY 31, 2023</b> | 1,236,425        | 114,000         | 1,621,324        | 24,748                 | 12,174                 | 500,900                     | 163,718                         | 18,195                  | 730,750     | 61,125                   | 4,483,359    |
| FY24 Budget loss                              |                  |                 |                  |                        |                        |                             |                                 |                         |             |                          |              |
| Revenues                                      |                  |                 | 2,200,004        |                        |                        |                             |                                 |                         |             |                          |              |
| Expenses                                      |                  |                 | (2,695,344)      |                        |                        |                             |                                 |                         |             |                          |              |
| <b>Loss</b>                                   |                  |                 | <b>(495,340)</b> |                        |                        |                             |                                 |                         |             |                          | (495,340)    |
| RTT Inflows                                   |                  |                 | 225,000          |                        |                        | 184,500                     |                                 |                         |             |                          | 225,000      |
| RTT transfer to cover op losses               |                  |                 |                  | 300,000                |                        |                             | 33,750                          |                         |             | 6,750                    | 0            |
| Muni street aid/grant                         |                  |                 |                  |                        |                        |                             |                                 | 37,000                  |             |                          | 37,000       |
| Capital expenditures                          |                  |                 |                  |                        |                        |                             |                                 |                         | (1,000,000) |                          | (1,314,200)  |
| Dredge funding - \$300k request not reflected |                  | (114,000)       | (161,000)        |                        |                        |                             |                                 |                         | 275,000     |                          | 0            |
| <b>PROJECTED BALANCES AS OF JULY 31, 2024</b> | 1,041,085        | 0               | 1,140,624        | 24,748                 | 12,174                 | 534,650                     | 90,718                          | 18,195                  | 12,500      | 61,125                   | 2,935,819    |